

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT DAYTON**

H. THOMAS MORAN II, Receiver of :
the Assets of LifeTime Capital, Inc. and :
Certain Affiliated Persons and Entities, :

Plaintiff, : Case No. 3:05cv00071

vs. : District Judge Thomas M. Rose
Magistrate Judge Sharon L.
Ovington
A/C FINANCIAL, INC., *et al.*, :

Defendants. :

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DECISION AND ENTRY

The Court has reviewed *de novo* the Report and Recommendations of United States Magistrate Judge Sharon L. Ovington (Doc. #566), to whom this case was originally referred pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) has expired, hereby adopts said Report and Recommendations.

It is therefore **ORDERED** that:

1. The Report and Recommendations filed on July 17, 2006 (Doc. #566) is ADOPTED in full.
2. The Receiver's Motions for Entry of Default (Doc. #s 184, 261) are GRANTED in part and the Clerk of Court is DIRECTED to Enter Default against the following Defendants:

Burch, Theresa Nadine	Ins. Center of Hot Springs
Byrum, Lindsay	Maddox & Assoc.
Cagle, Keith E.	McGuigan, Kevin
Comstock, Robert	McKnight, Patrick C.
DDH Legacy	Midkiff, Neulan

Debt Free Solutions, Inc.
Debt Free Solutions/Quick Tax Services
Flikeid, William
Grisaffi, Lisa
Growth, Health & Retirement
Hankins, Altha M.

Patton, James
Rangeland Investments, Inc.
Ritchie, Abijah
West, Charles T.
Williams, K. Barth
Zimmerman, John J.

3. The Receiver's Motions for Entry of Judgment (Doc. #s 184, 261) are otherwise DENIED;
4. The Receiver's Motions for Default Judgment (Doc. #s 183, 260) are GRANTED and Default Judgment is entered in favor of Plaintiff and against the Defendants listed above in Recommendation number 1;
5. The Receiver's Motions for Default Judgment (Doc. #s 183, 260) are otherwise DENIED; and
6. Defendant Mark R. Sutherland is directed to file an Answer or otherwise respond to the Receiver's Complaint **on or before August 28, 2006.**

August 9, 2006

*s/THOMAS M. ROSE

Thomas M. Rose
United States District Judge